



2201404113

Georgia Form 600 (Rev. 08/02/21) Page 1

Corporation Tax Return
Georgia Department of Revenue (Approved web2 version)
2021 Income Tax Return

Beginning _____

Ending _____

2022 Net Worth Tax Return

Beginning _____

Ending _____

- Original Return, Consolidated GA Parent Return, Address Change, UET Annualization Exception attached, Initial Net Worth, GA Consolidated Subsidiary, Name Change, IT-552 attached, Amended Return, Amended due to IRS Audit, GA Consolidated Subsidiary, Consolidated Parent FEIN, Final (attach explanation), PL 86-272, Extension attached

Table with fields: A. Federal Employer ID Number, B. Name (Corporate title), C. GA Withholding Tax Account Number, D. Business Address, E. GA Sales Tax Registration Number, F. City or Town, G. State, H. Zip Code, I. Foreign Country Name, J. NAICS Code, K. Date of Incorporation, L. Incorporated under laws of what state, M. Date admitted into GA, N. Location of Records for Audit, O. Corporation's Telephone Number, P. Type of Business

Q. Indicate latest taxable year adjusted by IRS _____ R. And when reported to Georgia _____

COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 1

Table with 8 rows for Schedule 1: 1. Federal Taxable Income, 2. Additions to Federal Income, 3. Total, 4. Subtractions from Federal Income, 5. Balance, 6. Georgia Net Operating loss deduction, 7. Georgia Taxable Income, 8. Income Tax

COMPUTATION OF NET WORTH TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 2

Table with 7 rows for Schedule 2: 1. Total Capital stock issued, 2. Paid in or Capital surplus, 3. Total Retained earnings, 4. Net Worth, 5. Ratio, 6. Net Worth Taxable by Georgia, 7. Net Worth Tax



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(Corporation) Name _____

FEIN _____

COMPUTATION OF TAX DUE OR OVERPAYMENT

(ROUND TO NEAREST DOLLAR)

SCHEDULE 3

	A. Income Tax	B. Net Worth Tax	C. Total
1. Total Tax (Schedule 1, Line 8, and Schedule 2, Line 7) ...			1.
2. Credits and payments of estimated tax.....			2.
3. Schedule 10* Credits (must be filed electronically).....			3.
4. Withholding Credits (G2-A, G2-LP, and/or G2-RP).....			4.
5. Schedule 10B Refundable tax credits (must be filed electronically)			5.
6. Balance of tax due (Line 1, less Lines 2, 3, 4, and 5).....			6.
7. Amount of overpayment (Lines 2, 3, 4, and 5 less Line 1)...			7.
8. Interest due (See Instructions)			8.
9. Form 600 UET (Estimated tax penalty)			9.
10. Other penalty due (See Instructions)			10.
11. Balance of tax, interest and penalty due with return			11.
12. Amount to be credited to 2022 estimated tax (Line 7 less Lines 8-10)		Refunded	12.

***NOTE:** Any tax credits from Schedule 10 may be applied against income tax liability only, **not** net worth tax liability.

SEE PAGE 3 SIGNATURE SECTION FOR DIRECT DEPOSIT OPTIONS

ADDITIONS TO FEDERAL TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 4

1. State and municipal bond interest (other than Georgia or political subdivision thereof)	1.
2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia	2.
3. Expense attributable to tax exempt income	3.
4. Net operating loss deducted on Federal return	4.
5. Reserved	5.
6. Intangible expenses and related interest cost	6.
7. Captive REIT expenses and costs	7.
8. Other Additions (Attach Schedule)	8.
9. TOTAL - Enter also on Line 2, Schedule 1	9.

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 5

1. Interest on obligations of United States (must be reduced by direct and indirect interest expense)	1.
2. Exception to intangible expenses and related interest cost (Attach IT-Addback)	2.
3. Exception to captive REIT expenses and costs (Attach IT-REIT)	3.
4. Other Subtractions (Must Attach Schedule)	4.
5. TOTAL - Enter also on Line 4, Schedule 1	5.

APPORTIONMENT OF INCOME

SCHEDULE 6

	A. WITHIN GEORGIA	B. EVERYWHERE	C. DO NOT ROUND COL (A) / COL (B) COMPUTE TO SIX DECIMALS
1. Gross receipts from business.....	1.		
2. Georgia Ratio (Divide Column A by Column B).....	2.		

COMPUTATION OF GEORGIA NET INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 7

1. Net business income (Schedule 1, Line 5)	1.
2. Income allocated everywhere (Must Attach Schedule)	2.
3. Business income subject to apportionment (Line 1 less Line 2)	3.
4. Georgia Ratio (Schedule 6, Column C)	4.
5. Net business income apportioned to Georgia (Line 3 x Line 4)	5.
6. Net income allocated to Georgia (Attach Schedule)	6.
7. Total of Lines 5 and 6	7.
8. Less: Net operating loss apportioned to GA (from Schedule 9, see IT-611 80% instructions)	8.
9. Georgia taxable income (Enter also on Schedule 1, Line 7)	9.



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(Corporation) Name _____

FEIN _____

COMPUTATION OF GEORGIA NET WORTH RATIO

(TO BE USED BY FOREIGN CORPS ONLY)

SCHEDULE 8

	A. WITHIN GEORGIA	B. TOTAL EVERYWHERE	C. GA Ratio (A/B) DO NOT ROUND COMPUTE TO SIX DECIMALS
1. Total value of property owned (Total assets from Federal balance sheet)	1.		
2. Gross receipts from business	2.		
3. Totals (Line 1 plus Line 2).....	3.		
4. Georgia Ratio (Divide Line 3A by 3B).....	4.		

A copy of the Federal Return and supporting Schedules must be attached if filing by paper. No extension of time for filing will be allowed unless a copy of the request for a Federal extension or Form IT-303 is attached to this return.

Make check payable to: Georgia Department of Revenue

Mail to: Georgia Department of Revenue, Processing Center, PO Box 740397, Atlanta, Georgia 30374-0397

DIRECT DEPOSIT OPTIONS

A. Direct Deposit (For U.S. Accounts Only) See booklet for further instructions. If Direct Deposit is not selected, a paper check will be issued.

Type: Checking

Savings

Routing Number

Account Number

Declaration: I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address:

Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the named preparer.

SIGNATURE OF OFFICER

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

TITLE

FIRM PREPARING THE RETURN

DATE

IDENTIFICATION OR SOCIAL SECURITY NUMBER



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(Corporation) Name _____

FEIN _____

GA NOL Carry Forward Worksheet

(ROUND TO NEAREST DOLLAR)

SCHEDULE 9

For calendar year or fiscal year beginning _____ and ending _____

A Loss Year	B Loss Amount	C Income Year	D NOL Utilized	E Balance	F Remaining NOL
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
1. NOL Carry Forward Available to Current Year.....					
2. Current Year Income/(Loss) (Schedule 1, Line 5 or Schedule 7, Line 7).....					
3. NOL from Taxable Years Beginning before 1/1/2018 Applied to Current Year.....					
4. NOL from Taxable Years Beginning on or after 1/1/2018 Applied to Current Year..... (Cannot exceed 80% of Line 2, see instructions for more information)					
5. Total NOL applied..... (Add Lines 3 and 4, Enter on Schedule 1, Line 6 or Schedule 7, Line 8)*					
6. NOL Carry Forward Available to Next Year..... (Line 1 less Line 5 plus any loss amount on Line 2)					

INSTRUCTIONS

* Cannot Exceed the Current Year Income Reported on Line 2.

Column A: List the loss year(s).

Column B: List the loss amount for the tax year listed in Column A.

Columns C & D: List the years in which the losses were utilized and the amount utilized each year.

Column E: List the balance of the NOL after each year has been applied.

Column F: List the remaining NOL applicable to each loss year.

Total the remaining NOL (Col. F) and enter in the space at the bottom of the worksheet for "NOL Carry Forward Available to Current Year". Then insert "Current Year Income/(Loss)" in the space provided and compute the remainder of the schedule. Create photocopies as needed. See example worksheet in 611 instructions.



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(Corporation) Name _____

FEIN _____

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

SCHEDULE 10

TO
CLAIM
TAX

CREDITS YOU

MUST FILE

ELECTRONICALLY



2201404163

(Corporation) Name _____

FEIN _____

REFUNDABLE TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 10B

TO
CLAIM
TAX

CREDITS YOU

MUST FILE

ELECTRONICALLY



2201404173



(Corporation) Name _____

FEIN _____

ASSIGNED TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 11

TO
CLAIM
TAX

CREDITS YOU

MUST FILE

ELECTRONICALLY

